

INDIRECT TAX

Restructuring Of Commercial Tax Department : Rajasthan

UPDATE NO. 26 OF 2021



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NOTIFICATION NO. F.9(3)FD/TAX/2020 DATED 24 SEPTEMBER 2021

- **Announcement in State Budget, 2021 for revamping of Commercial Tax Department currently dealing with:**
 - Rajasthan Goods & Services Tax Act, 2017.
 - Rajasthan VAT Act, 2003.
 - Rajasthan Electricity (Duty) Act, 1962.
- **Strengthening of Business Audit and Anti-Evasion wing:**
 - 3 tier business audit created – State and Zonal level teams to take up big, complex cases. Rest to be dealt with at regular circle levels.
 - All regular circle officers to be involved in anti-evasion work.
 - Zonal level separate anti-evasion teams are abolished.
- **Taxpayer Care Unit:**
 - To help taxpayers and resolve compliance issues.
 - Unit to be outsourced to a qualified agency with adequate technical competence & GST expertise.
- **Central Registration Unit:**
 - Registration task to be created at central unit and registration to be granted as per SOP. If any discrepancy found in the application or if field visit is required, task to be transferred to jurisdictional proper officer.
- **Business Intelligence Unit (BIU):**
 - Constituted at headquarter level comprising of technically competent team (well versed with data analytics of GSTN database and E-way bill portal) and departmental officers.



- **Enforcement:**
 - Name of “Anti-evasion wing” changed to “Enforcement wing”.
 - To act primarily as per BIU inputs and take intelligence based action.
 - **Business Audit:**
 - With no regular assessments in GST, unlike VAT, robust audit system to be put in place. Cases for business audit to be selected at the HQ level and divided in 3 categories.
 - Central Business Audit Teams (for selected cases of state-wide importance) created at HQ level having state-wide jurisdiction.
 - One dedicated audit circle in every zone for audit of selected cases having impact in zone.
 - Audit of the rest selected cases to be done by regular circle officers of the zone.
 - Existing system of business audit at zonal level now abolished.
 - **Zonal Functions Formation:**
 - Now revamped in respect of challenges under GST era.
 - Bhiwadi Zone created. Jaipur-4 & Jodhpur-2 is made functional. Total no. of zones – 16.
 - Special Circles, Works contract and Leasing Tax Circles having lost relevance, now stand abolished.
 - **Appellate Authorities:**
 - New Appellate Authority created at Kota, in addition to 9 Appellate Authorities in the State. One ACTO to be sanctioned to each Appellate Authorities.
 - **Authority for Advance Ruling:**
 - Separate post of one DC along with one AC/CTO created for effective functioning.
 - **GST Appellate Tribunal:**
 - State Bench at Jaipur and Area Bench at Jodhpur to be made functional soon.
 - **Cyber Cell:**
 - Created under the IT section to identify actual persons involved in tax frauds.
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